

# Indiana Counties Income Tax Information

**Acceptable Exemption Form:** IN WH-4

**Acceptable Exemption Data:** A-Z, 0 / Number of Dependents

**Special Coding:** Determine the Total Number of Exemptions field as follows:  
**First Digit** – Enter the alpha (A–Z) to represent the number of additional exemptions claimed. (A=1, B=2, C=3, etc., up to Z=26). Otherwise, enter 0 (zero).  
**Second and Third Digits** – Enter the number of exemptions claimed. (If less than 10, precede with a zero.)

**Additional Information:** None

## Withholding Formula ►(Effective Pay Period 19, 2007)◄

- Subtract the nontaxable biweekly Federal Employees Health Benefits payment from the gross biweekly wages.◄
- Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages to obtain the adjusted gross biweekly wages.
- Multiply the adjusted gross biweekly wages times 27 to obtain the annual wages.
- Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 2.

$$\text{Exemption Allowance} = \$1,000 \times \text{Number of Exemptions}^1$$

<sup>1</sup> Number of exemptions claimed for self, spouse, over age 65, blindness, and dependents.

- Determine the additional allowance by applying the following guideline and subtract this amount from the result of step 3 to compute the taxable income.

$$\text{Additional Allowance} = \$1,500 \times \text{Number of Additional Exemptions}^2$$

<sup>2</sup> Number of additional exemptions claimed for certain qualifying dependents.

- Apply the taxable income to the following guideline to determine the annual Indiana county income tax withholding.

### Compute the County Income Tax Withholding For:

### By Multiplying the Gross Annual Wages By:

	Resident Percentage	Nonresident Percentage	State/County Code
Allen	1.00	0.550	18/003
Clay <sup>3</sup>	1.25	0.250	18/021
Grant	1.25	0.500	18/053
Greene <sup>3</sup>	1.00	0.250	18/055
Marion	►1.00	0.250◄	18/097
Martin	1.00	0.400	18/101
Miami	1.29	0.652	18/103

Tippecanoe	1.10	0.650	18/157
Vanderburgh	1.00	0.250	18/163

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<sup>3</sup> Voluntary County Tax Status

7. Divide the annual Indiana county income tax withholding by 27 to obtain the biweekly Indiana county income tax withholding.